

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
CHARLESTON DIVISION

NATHANIEL HAROLD GREEN,)	
)	
Plaintiff,)	
)	
v.)	Case No. 2:14-1992-TLW
)	
SUNOCO INC R&M CFO,)	
)	
Defendant.)	
)	

ORDER

Plaintiff Nathaniel Harold Green, proceeding pro se and in forma pauperis, filed this action against Defendant for complying with a Notice of Federal Tax Levy issued by the Internal Revenue Service. Plaintiff also alleges a claim for copyright infringement. This matter is now before the Court for review of the Report and Recommendation (“the Report”) filed by United States Magistrate Judge Kevin McDonald, to whom this case was assigned pursuant to 28 U.S.C. § 636(b) and Local Civil Rule 73.02(B)(2), (D.S.C.). In the Report, the Magistrate Judge recommends that this Court dismiss the Complaint without prejudice and without service of process. (Doc. #11). Plaintiff filed timely objections to the Report on June 6, 2014. (Doc. #15). This matter is now ripe for disposition.

In conducting this review, the Court applies the following standard:

The magistrate judge makes only a recommendation to the Court, to which any party may file written objections The Court is not bound by the recommendation of the magistrate judge but, instead, retains responsibility for the final determination. The Court is required to make a de novo determination of those portions of the report or specified findings or recommendation as to which an objection is made. However, the Court is not required to review, under a de novo or any other standard, the factual or legal conclusions of the magistrate judge as to those portions of the report and recommendation to which no objections are addressed. While the level of scrutiny entailed by the Court’s

review of the Report thus depends on whether or not objections have been filed, in either case, the Court is free, after review, to accept, reject, or modify any of the magistrate judge's findings or recommendations.

Wallace v. Housing Auth. of the City of Columbia, 791 F. Supp. 137, 138 (D.S.C. 1992) (citations omitted).

The Court has carefully reviewed the Report and Plaintiff's objections thereto in accordance with this standard, and it concludes that the Magistrate Judge accurately summarizes the case and the applicable law. Accordingly, it is hereby **ORDERED** that the Report and Recommendation is **ACCEPTED** (Doc. #11), and Petitioner's objections thereto are **OVERRULED** (Doc. #15). For the reasons articulated by the Magistrate Judge, the Complaint is **DISMISSED** without prejudice and without service of process.

IT IS SO ORDERED.

s/ Terry L. Wooten
Terry L. Wooten
Chief United States District Judge

November 10, 2014
Columbia, South Carolina